

Exhibit B



1201 Third Avenue
Suite 4900
Seattle, WA 98101-3099

T +1.206.359.8000
F +1.206.359.9000
PerkinsCoie.com

November 7, 2019

Lynne E. Graybeal
LGraybeal@perkinscoie.com
D. +1.206.359.6485
F. +1.206.359.7485

Steven Andrew Maier, Solicitor
The Tolkien Estate Limited, Prama House
267 Banbury Road, Oxford
Oxfordshire, OX2 7HT

Re: License Request
Client-Matter No. 136469.3000

Dear Mr. Maier,

I am writing on behalf of our client Demetrious Polychron, to request a license from The Tolkien Estate Limited. Mr. Polychron would like to use the intellectual property created by J.R.R. Tolkien to create and publish a seven-book sequel to *The Hobbit* and *The Lord of the Rings*. Mr. Polychron has already written the first book in this seven-book series and he is in the process of writing the second.

Mr. Polychron is a life-long fan of the original J.R.R. Tolkien books and he is also one of the many enthusiastic fans that have wished for more original stories set in Middle-earth. We felt that it would be most helpful to your understanding of Mr. Polychron's enthusiasm for the J.R.R. Tolkien books to include his personal statement along with this letter. His enclosed statement includes a summary of the first book in the series.

Mr. Polychron would be very pleased to send you the first book for review on a confidential basis. If after reading the book, the Estate is willing to grant a license to Mr. Polychron, we would propose entering into a copyright and trademark license agreement in which the Estate and Mr. Polychron would share in the ownership and profits generated by all seven books.

Please let me know if you have any questions, would like further information, or would like to set up a call to discuss this request. We look forward to hearing from you.

Very truly yours,

PERKINS COIE LLP

A handwritten signature in black ink, appearing to read "Lynne E. Graybeal".

Lynne E. Graybeal

November 7, 2019

Dear Mr. Maier,

Thank you very much for considering my licensing request.

I am very aware of the tremendous enthusiasm fans have for J.R.R. Tolkien's work, as well as their longing for more, new, exciting and original stories set in Middle-earth, because I myself am a life-long fan of the books.

At a young and formative age, I was swept up in my experience of the vivid characters, profound sense of history, the poetry and magical events written by J.R.R. Tolkien. For years, I dreamed of what might have happened in Middle-earth after Frodo Baggins set sail along the Straight Road to the Undying Lands, while developing my own exceptional poetry and story writing abilities.

The reason I became a writer was because from a young age, my teachers praised my poetry. When as an adult I analyzed my earliest work, I realized it had been inspired and shaped by the poetry of J.R.R. Tolkien.

I agreed with Tolkien's critique of his own work: the books were too short. I did not plan to start writing this book when I did, as I was in the middle of writing the second book of my own epic seven-book series based on the Biblical Apocalypse. However, as those engaged in the arts sometimes know only too well, when the creative inspiration struck, I became absorbed in this new story and I feared I would lose the inspiration forever if I did not write it down now.

My story begins in the twenty-second year of the reign of the High King Elessar. The Blue Wizards return from out of the East bearing perilous news. They ride to Sam, Rosie and Elanor in the Shire, warning the rest of the Rings have been found and they are all in deadly danger.

Elanor is the protagonist, just as Frodo was in the originals. She is joined on her Quest by two other hobbits, Fastred son of Folcred, and Théoden, son of Meriadoc, pursued by Sam and Rosie, who are intent on stopping her. Eldarion and his sister Celendrian are co-protagonists, just as Aragorn was. Arwen, Elladan, Elrohir, Radagast, Elboron and Ælfwine are there, along with so many others, and that is just the beginning.

Here are what beta-readers are saying about *The Fellowship Of The King*. It is the first completed book in this new seven-book series, *The War Of The Rings*:

You've put together quite a creative and elaborate novel with some awesome characters and magical artifacts. You should be proud of it.

-- Hilary Hassenzhal, UC Berkeley
GATE (Gifted And Talented Education) Instructor

It's a truly amazing and brilliant piece of work. Such a huge undertaking and achievement.

-- Dr. Lydia Ruark
B.A. Religious Studies, PhD Psychology

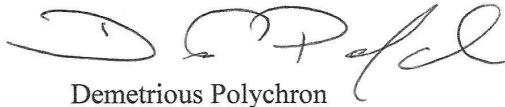
Here is a brief video of my interview with another beta-reader:

<https://www.facebook.com/DemetriousWrite>

I hope you can agree with my beta-readers that these stories successfully and imaginatively continue the adventures of the people in Middle-earth. Only you can decide if they are aligned with the spirit of the originals and if they come anywhere near the highest standards for poetry, story and creativity, set by J.R.R. Tolkien himself.

If you agree to review my first book and it meets with your approval, I am confident that a new seven-book series that continues the history of Middle-earth and is set in the Tolkien universe, or multiverse, will mean much to the legions of fans, as well as the members of the Tolkien Estate.

Warm regards,

A handwritten signature in black ink, appearing to read 'Demetrious Polychron', with a stylized, flowing script.

Demetrious Polychron

Wednesday, September 6, 2023 at 22:16:43 Eastern Daylight Time

Subject: FW: License Request (Matter 136469.3000)
Date: Friday, 8 November 2019 at 07:33:51 Eastern Standard Time
From: Cathleen Blackburn
To: LGraybeal@perkinscoie.com
CC: KLarson@perkinscoie.com, Steven Maier
Attachments: ATT00002.htm, 20191107 Letter to S Maier Re Tolkien_PDFFinal.PDF, ATT00001.htm, 11-07-19 DP Tolkien Estate Invitation.pdf

Dear Ms Graybeal,

Thank you for your letter and that of your client addressed to my colleague, Steven Maier. As I deal with such requests, Steven has passed your correspondence to me.

I appreciate that this will come as a disappointment to Mr Polychron, whose enthusiasm and love for the work of J R R Tolkien is evident, but the Tolkien Estate has long maintained a policy of not licensing other writers to create sequels or extensions to Tolkien's famous works. As I say, this is a matter of policy and does not reflect on the qualities of the applicants who may seek to undertake such writing. There is no plan to revisit this policy at the present time.

With kind regards,

Cathleen Blackburn
Partner

maier blackburn

Prima House
267 Banbury Road
Oxford OX2 7HT
UK

Tel: +44 (0) 1865 339330
Fax: +44 (0) 1865 339331

www.maierblackburn.com

Maier Blackburn LLP is a limited liability partnership registered in England & Wales under number OC376499
The firm is authorised and regulated by the Solicitors Regulation Authority

From: Steven Maier
Sent: 07 November 2019 23:06
To: Cathleen Blackburn <cathleen.blackburn@maierblackburn.com>
Subject: Fwd: License Request (Matter 136469.3000)

Steven A. Maier
Partner

maier blackburn

Prima House
267 Banbury Road

Tel: +44 (0) 1865 339330
Fax: +44 (0) 1865 339331

Oxford OX2 7HT
UK

www.maierblackburn.com

Maier Blackburn LLP is a limited liability partnership registered in England & Wales under number OC376499

The firm is authorised and regulated by the Solicitors Regulation Authority

Steven A. Maier

Maier Blackburn LLP

Sent from my iPad

Begin forwarded message:

From: "Graybeal, Lynne E. (Perkins Coie)" <LGraybeal@perkinscoie.com>

Date: 7 November 2019 at 21:53:59 GMT

To: Steven Maier <steven.maier@maierblackburn.com>

Cc: "Graybeal, Lynne E. (Perkins Coie)" <LGraybeal@perkinscoie.com>, "Larson, Kirstin E. (Perkins Coie)" <KLarson@perkinscoie.com>

Subject: License Request (Matter 136469.3000)

Via Email & International Courier

Steven Andrew Maier, Solicitor

The Tolkien Estate Limited,
C/O Maier Blackburn LLP
Prama House

267 Banbury Road, Oxford

Oxfordshire, OX2 7HT

Re: License Request
Client-Matter No. 136469.3000

Dear Mr. Maier,

Attached are a letter from Lynne Graybeal regarding a license matter and an introduction letter from Mr. Polychron. Please acknowledge your receipt of this email.

If you have any questions regarding this matter Ms. Graybeal may be reached by telephone at 1 (206) 359-6485 or by email at lgraybeal@perkinscoie.com <<mailto:lgraybeal@perkinscoie.com>>.

Kristi Garrison | Perkins Coie LLP
LEGAL PRACTICE ASSISTANT TO LYNNE GRAYBEAL,
& WINFIELD (WIN) MARTIN

D. +1.206.359.3569

E. kgarrison@perkinscoie.com<<mailto:kgarrison@perkinscoie.com>>
[[cid:image001.jpg@01D30793.85AE83B0](#)]

NOTICE: This communication may contain privileged or other confidential information. If you have received it in error, please advise the sender by reply email and immediately delete the message and any attachments without copying or disclosing the contents. Thank you.